

Property Taxation Review Committee  
Report of Options for Iowa Tax Overhaul Subcommittee  
Wednesday, December 15, 2004

Members:

Representative Kurtenbach  
Representative Shoultz  
Larry Countryman  
Kim Dreher  
Dale Hyman  
Jerry Shepler  
Larry Sigel  
Mayor Ted Tedesco

Report of the Subcommittee

The Subcommittee recommends the following for consideration by the full committee:

1. That the General Assembly pass legislation imposing a school foundation property tax levy that is uniform statewide and in such an amount that results in no one taxpayer experiencing an increase in school property taxes and providing that the state fund the difference between the regular cost per pupil and the amount realized by the uniform levy.
2. That the General Assembly pass legislation that eliminates state reimbursement to local governments for property tax credits and exemptions with the state using that money to provide property tax relief by increasing the state's funding obligation under the school foundation formula.
3. That the General Assembly pass legislation removing the assessment limitation tie between agricultural and residential property.
4. That the General Assembly reduce the cost of operating a business in the state by passing legislation that imposes a uniform level of sales taxation throughout Iowa taxing jurisdictions.
5. That the General Assembly pass legislation that removes the barriers to local government (cities, counties, and school districts) reorganization, merger, consolidation, and sharing of services.
6. That the General Assembly pass legislation that addresses the disparity in the classification of property used for housing.